



# **EXHIBIT B**

D.N.J. Local Form 24

| UNITED STATES BANKRUPTCY COURT<br>DISTRICT OF NEW JERSEY  |  | REQUEST FOR PAYMENT OF<br>ADMINISTRATIVE EXPENSE   |
|---|--|--|
| In re<br>Shapes/Arch Holdings, L.L.C., et al  | Chapter 11<br>Case Number 08-14631-08-14635<br>(jointly administered)  | Filed: USBC - District of New Jersey - Camden<br>Shapes/Arch Holdings L.L.C., Et Al.<br>08-14631 (GMB) 0000000862<br><br><br>THIS SPACE IS FOR COURT USE ONLY |
| NOTE: This form should not be used for an unsecured claim arising prior to the commencement of the case. In such cases, a proof of claim should be filed in accordance with Official Form 10.   |  |  |
| Name of Creditor<br>(The person or other entity to whom the debtor owed money or property.)<br><br>Name and Addresses Where Notices Should Be Sent:<br>Steven S. Grabell<br>c/o Ashely Chan, Esq<br>Hangley Aronchick Segal and Pudlin<br>20 Brace Rd, Suite 201, Cherry Hill, NJ 08034   | <input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.<br><input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.<br><input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court. |  |
| ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:  |  | Check here if this request:<br><input type="checkbox"/> replaces a previously filed request, dated:<br><input checked="" type="checkbox"/> amends a previously filed request, dated: May 15, 2008  |
| 1. BASIS FOR CLAIM<br><input type="checkbox"/> Goods Sold<br><input type="checkbox"/> Services performed<br><input type="checkbox"/> Money loaned<br><input type="checkbox"/> Personal injury/wrongful death<br><input type="checkbox"/> Taxes<br><input type="checkbox"/> Other (Describe briefly)                                       |  | <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. §1114(a)<br><input checked="" type="checkbox"/> Wages, salaries and compensations (Fill out below)<br>Provide last four digits of your social security number 7736             |
| 2. DATE DEBT WAS INCURRED: 3/16 to 8/8/2008   |  |  |
| 3. TOTAL AMOUNT OF REQUEST AS OF ABOVE DATE:<br>\$356,571   |  |  |
| <input type="checkbox"/> Check this box if the request includes interest or other charges in addition to the principal amount of the request. Attach itemized statement of all interest or additional charges.  |  |  |
| 4. Secured Claim<br><input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).<br>Brief Description of Collateral:<br><input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle<br><input type="checkbox"/> Other (Describe briefly)<br>Value of Collateral: \$      |  |  |
| <input type="checkbox"/> Check this box if there is no collateral or lien securing your claim.  |  |  |
| 5. Credits: The amount of all payments have been credited and deducted for the purposes of making this request for payment of administrative expenses.  |  | THIS SPACE IS FOR COURT USE ONLY<br><br><div style="border: 1px solid black; padding: 10px; text-align: center;"><b>FILED / RECEIVED</b><br/><br/>SEP - 5 2008<br/><br/>EPIQ BANKRUPTCY SOLUTIONS, LLC</div>                                     |
| 6. Supporting Documents: Attach copies of supporting documents, such as purchase orders, invoices, itemized statements of running accounts, contracts as well as any evidence of perfection of a lien.<br>DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. |  |  |
| 7. Date-Stamped Copy: To receive an acknowledgment of the filing of your request, enclose a self-addressed envelope and copy of this request.   |  |  |
| Date:<br>9/4/08   | Sign and print below the name and title, if any, of the creditor or other person authorized to file this request (attach copy of power of attorney if any).<br><br>Steven S. Grabell  |  |
| Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.   |  |  |

**NOTE:** The filing of this request will not result in the scheduling of a hearing to consider payment of your administrative claim but will result in the registry of your administrative claim with the Bankruptcy Court. If you wish to have a hearing scheduled on your claim, you must file a motion in accordance with Bankruptcy Rule 9013.

Local Form 24.new. 8/1/06.jml

**SHAPES/ARCH HOLDINGS L.L.C.**

**2005 DEFERRED COMPENSATION AGREEMENT  
FOR STEVEN S. GRABELL**

DEFERRED COMPENSATION AGREEMENT made as of the 1<sup>st</sup> day of January \_\_, 2005 between Shapes/Arch Holdings L.L.C., a New Jersey Limited Liability Company, (hereinafter referred to as "Company") and Steven S. Grabell (hereinafter referred to as "Grabell").

**BACKGROUND**

A. Grabell is a valued manager and key executive of the Company. In consideration of his prior services and as an additional inducement to Grabell to continue to render services to the Company, the Company, pursuant to a Deferred Compensation Agreement dated as of August 1, 2001 which Agreement was amended and restated as of December 12, 2003 (the "Prior Agreement"), agreed to provide deferred compensation benefits to Grabell.

B. The Prior Agreement was frozen with respect to amounts earned and vested by Grabell prior to January 1, 2005. As of December 31, 2004, the nonforfeitable amount of the deferred compensation benefit to which Grabell is entitled pursuant to the terms of the Prior Agreement is One Million Two Hundred Twenty Thousand Dollars (\$1,220,000).

C. The Company desires to adopt a new benefit program for Grabell (the "2005 Plan") on the terms and conditions hereinafter set forth.

NOW THEREFORE, the parties hereto, intending to be legally bound hereby, agree as follows:

**AGREEMENT**

1. Deferred Compensation Bonus. The Company hereby agrees to pay a deferred compensation bonus to Grabell in the amount of Seven Hundred Eighty Thousand Dollars (\$780,000) on the terms hereafter set forth. Notwithstanding the foregoing, if Grabell should voluntarily cease to perform services for the Company, other than by reason of "disability" (as hereinafter defined) or a reduction in his compensation or the scope of his duties or authority, the amount of deferred compensation otherwise payable to Grabell under the 2005 Plan shall be reduced by an amount equal to the product of (a) \$780,000, times (b) a fraction, the numerator of which is the number of full months from the date of Grabell's voluntary termination of the performance of services for the Company until October 31, 2010, and the denominator of which is 70. Any deferred compensation bonus payable to Grabell hereunder shall be net of all applicable withholdings.

2. Payment of Deferred Compensation. The bonus provided for in Paragraph 1 of this 2005 Plan shall be paid to Grabell in a lump sum within sixty (60) days after the sooner to occur of Grabell's (i) death; (ii) the date on which Grabell becomes "disabled"; (iii) Grabell's attainment of age fifty (50); (iv) upon Grabell's "separation from service" with the Company as determined pursuant to the rules set forth in Section 409A of the Internal Revenue Code of 1986, as amended (the "Code") and the Regulations promulgated thereunder; or (v) if, and then only to the extent (if at all) permitted by Section 409A of the Code and the Regulations promulgated

thereunder with respect to deferred compensation plans maintained by limited liability companies, upon a change in the ownership or effective control of the Company or in the ownership of a substantial portion of its assets. Notwithstanding the foregoing, if the bonus hereunder is paid following separation from service, as provided in (iv) above, it shall be paid in twelve (12) equal, consecutive quarterly installments beginning on the thirtieth (30<sup>th</sup>) day after the last day on which Grabell performs services for the Company, if Grabell voluntarily ceases to perform services for the Company (other than by reason of a reduction in his current compensation or scope of his duties); otherwise, it shall be paid in a lump sum. For purposes of this 2005 Plan, "disabled" shall have the meaning specified in Section 409A(a)(2)(C) of the Code.

3. Beneficiary. Grabell shall have the right to designate in writing on Schedule A attached hereto one or more beneficiaries or contingent beneficiaries to receive any bonus payable hereunder on account of Grabell's death. Grabell shall have the right to change his beneficiary designation at any time by amending Schedule A hereto or by an instrument in writing signed by Grabell and delivered to the Company. If Grabell does not designate a beneficiary, or the beneficiary and all contingent beneficiaries die before payments commence, Grabell's beneficiary shall be his estate.

4. General Obligation. The rights and benefits of Grabell (and any beneficiary hereunder) shall be solely those of an unsecured creditor of the Company. No assets acquired or held by the Company shall be deemed to be held by the Company in escrow or trust or to be security for the performance of any obligation of the Company hereunder.

5. Controlling Law. This Agreement and all questions relating to its validity, interpretation, performance or enforcement, shall be governed by and construed in accordance with the laws of the State of New Jersey.

6. Assignment. Except for the right to designate a beneficiary, Grabell may not assign, transfer, pledge or encumber his rights under this Agreement.

7. Membership in Company. Nothing contained herein shall be construed as conferring upon Grabell the right to continue to perform services for the Company or to be a member of the Company.

8. Binding Agreement. This Agreement shall be binding upon the Company and its successors and assigns and shall be binding upon and inure to the benefit of Grabell and his heirs, beneficiaries and personal representatives. This Agreement shall not confer any rights or remedies upon any person other than the parties hereto and their personal representatives, heirs, beneficiaries, permitted successors and assigns.

9. Amendment of Agreement. This Agreement may be amended in whole or in part only by a written agreement between the Company and Grabell.

10. Paragraph Headings. The paragraph headings used in this Agreement are for convenience of reference only and shall not be construed to be a part of this Agreement.

11. Interpretation. The parties hereto intend that this 2005 Plan satisfy the requirements of Section 409A of the Code, which was recently enacted, and the 2005 Plan shall be interpreted in light of that intent. To the extent that the provisions of the 2005 Plan

conflict with any requirements of the Code and/or Regulations, the 2005 Plan shall be modified to the extent required to conform to such requirements.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the day and year first above written.

SHAPES/ARCH HOLDINGS L.L.C.

By:   
Manager

WITNESS:

\_\_\_\_\_

  
STEVEN S. GRABELL

**DEFERRED COMPENSATION AGREEMENT**

**SCHEDULE A**

I hereby designate the following person(s) as the beneficiary of any death benefit provided by this Agreement. If I have designated more than one beneficiary, they shall share equally unless I have otherwise specified.

Beneficiary:

Relationship:

The Testamentary Trustee under the last will  
of Steven S. Grabell,  
including any  
codicils.

WITNESS:

[Signature]

[Signature]  
STEVEN S. GRABELL

